

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA *ex rel.*  
RESOLUTE3 LLC,

Plaintiffs,

v.

LABQ CLINICAL DIAGNOSTICS, LLC, *et al.*,

Defendants.

22 Civ. 751 (LJL)

UNITED STATES OF AMERICA *et al.*, *ex rel.* NJ  
CHALLENGER LLC,

Plaintiffs,

v.

LABQ CLINICAL DIAGNOSTICS LLC, *et al.*,

Defendants.

22 Civ. 10313 (LJL)

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

v.

LABQ CLINICAL DIAGNOSTICS, LLC, *et al.*,

Defendants.

22 Civ. 751 (LJL)

22 Civ. 10313 (LJL)

**DECLARATION OF PAUL MICCARELLI IN SUPPORT OF THE  
UNITED STATES OF AMERICA’S OPPOSITION TO DEFENDANTS’ REQUEST TO  
MODIFY THE COURT’S AUGUST 2, 2024 ORDER**

I, Paul Miccarelli, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury as follows:

1. I am Paul Miccarelli, Investigator Program Coordinator within the U.S. Department of Health and Human Services Office of the Inspector General (“HHS-OIG”), Field Investigative

Resources and Strategic Technologies Unit. I submit this declaration in support of the United States of America's opposition to Defendants' request to modify the Court's August 2, 2024 Order.

2. Since October 2023, I have been an Investigator Program Coordinator in HHS-OIG's Field Investigative Resources and Strategic Technologies Unit. In this capacity, my job responsibilities include training HHS-OIG analysts in the forensic analysis of financial records. From 2019 to October 2023, I was an Investigator in HHS-OIG's Office of Investigations. My job responsibilities as an Investigator included conducting forensic analysis of financial records, a task I frequently performed. From 2008 to October 2019, I was employed by the Federal Bureau of Investigation (the "FBI"). Specifically, from 2017 to 2019, I was a supervisor in the FBI's New York Office, supervising other forensic accountants employed by the FBI. From 2008 to 2017, I was a forensic accountant in the FBI's Office in Newark, New Jersey. From 2008 to 2009, my job title at the FBI was financial analyst. I have a bachelor's degree in accounting, have been certified by the FBI as a fraud examiner, and have received instruction in forensic accounting/financial investigation at the FBI training facility located in Quantico VA.

3. I was personally involved in the civil fraud investigation of LabQ Clinical Diagnostics, LLC ("LabQ"), Community Mobile Testing, Inc. ("CMT"), Dart Medical Laboratory, Inc. ("Dart Medical"), and Moshe Landau ("Landau" and, together with LabQ, Dart Medical and CMT, "Defendants"), and remain involved in the Government's ongoing review of financial records relating to Defendants. I have personal knowledge of aspects of the Government's ongoing review of such financial records and, if called as a witness, I would testify completely to the matters set forth herein.

4. In connection with the Government's ongoing review of financial records, I have reviewed bank account statements, including for the following entities and persons: LabQ, CMT, Dart Medical, Moshe Landau, and Har Hazayis'm Realty LLC.

5. Between August 3, 2024, and February 28, 2025: (1) LabQ (MCB #7951<sup>1</sup>) has disbursed over \$2.673 million from its account to other entities or persons (this number is reduced to \$2.629 million if we exclude transfers to Dart Medical (MCB #5407) and Community Mobile Testing (MCB #6098)); (2) Dart Medical (MCB #5407) has disbursed over \$1.7 million to other entities and persons (this number is reduced to \$362,000 if we exclude transfers to LabQ (MCB #7951) and CMT (MCB #6098)); and (3) CMT (MCB #6098) has disbursed over \$132,000 from its bank account (this number is reduced to \$117,000 if we exclude transfers to Dart Medical (MCB #5407) and LabQ (MCB #7951)).

6. Between August 29, 2024, and February 25, 2025, LabQ's (MCB #7951) transferred \$162,967 to Landau and to another individual with the name Malka Landau.

7. Since August 2, 2024, Landau has transferred over \$470,000 out of his personal account (JPMC #0336), including the following transfers: a \$37,500 payment on August 7, 2024, to "Kitchen Expo USA Corp" and a \$37,146.53 payment to American Express on November 18, 2024.

8. On November 25, 2024, Har Hazayis'm Realty LLC (JPMC #7152) transferred \$30,000 to Landau's personal account (JPMC #0336). On November 25, 2024, Landau made a \$26,000 transfer from his personal account (JPMC #0336) to a bank located outside the United States, with a reference note of "personal expenses" on the transaction. Also, on December 2,

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<sup>1</sup> In this declaration, I have identified in parentheses the last four digits of the relevant accounts for the transactions described and the initials of the name of the bank holding each such account.

2024, Landau made another \$26,000 transfer from his personal account (JPMC #0336) to a bank located outside the United States, with a reference note of “family expenses” on the transaction.

9. In December 2024, Har Hazayis’m Realty LLC (JPMC #7152) transferred: (1) \$5,000 to Care Bio Clinical Corp (account number unknown); (2) \$18,000 to NJJ Institutions (JPMC #2927); and (3) \$38,000 to Moshe Landau (JPMC #0336).

Dated: May 22, 2025  
New York, New York

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PAUL MICCARELLI  
Investigator Program Coordinator